

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

301 State House  
(317) 232-9855

**FISCAL IMPACT STATEMENT**

**LS 7261**

**BILL NUMBER: HB 1538**

**DATE PREPARED: Jan 5, 1999**

**BILL AMENDED:**

**SUBJECT:** Amphibious vehicles.

**FISCAL ANALYST:** James Sperlik

**PHONE NUMBER:** 232-9866

**FUNDS AFFECTED:**     **GENERAL**  
                              **X DEDICATED**  
                              **FEDERAL**

**IMPACT:** State & Local

**Summary of Legislation:** This bill excludes from imposition of the boat tax a device functional on both land and water only when bolted to a pontoon. It excludes from the definitions of motorboat and watercraft amphibious devices functional on both land and water only when bolted to a pontoon. The bill defines "vehicle" to include a device functional on both land and water only when bolted to a pontoon. It excludes from the definition of "off-road vehicle" amphibious machines not required to be registered by the Bureau of Motor Vehicles.

**Effective Date:** July 1, 1999.

**Explanation of State Expenditures:** For the Bureau of Motor Vehicles and the Bureau of Motor Vehicles Commission, there may be additional administrative work associated with determining what is an what is not an amphibious vehicle. Currently, data on the number of amphibious vehicles are not available. The funds affected are the Motor Vehicle Highway Account which supports the Bureau of Motor Vehicles and the State License Branch Fund which supports the Bureau of Motor Vehicles Commission.

For the Department of Natural Resources, there may be additional administrative costs associated with determining what is an what is not an amphibious vehicle in order to exclude them from registration as Off-Road vehicles.

**Explanation of State Revenues:** To the extent that amphibious vehicles currently are registered as Off-Road Vehicles, there will be a revenue loss of an indeterminable amount. The fund affected is used by the Department of Natural Resources dedicated for enforcement, construction, and maintenance of trails. For fiscal year 1998, revenue for this fund amounted to \$25,021.

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:** To the extent that amphibious vehicles currently are registered as

motorboats and watercraft and subject to the Watercraft Excise tax, there will be a revenue loss of an indeterminable amount. These revenues are distributed to counties on a monthly basis by the State Auditor. In calendar year 1997, revenue from the Watercraft Excise tax totaled \$6,821,698.

**State Agencies Affected:** Bureau of Motor Vehicles; Bureau of Motor Vehicles Commission; Department of Natural Resources; State Auditor.

**Local Agencies Affected:** Those counties that receive revenue from the Watercraft Excise tax.

**Information Sources:** 1998 LSA Handbook on Taxes, Revenues, and Appropriations.